

Fund Detail By Department

Public School Support

General

0001-00 General

Dedicated

0315-02 Bond Levy Equalization
0315-03 School District Building
0481-01 Public School Income
0481-54 Cigarette, Tobacco and Lottery Income Taxes

Federal

0348-00 Federal Grant

Education, State Board of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0218-00 Displaced Homemaker
0274-00 Hazardous Materials/Waste Enforcement
0288-00 Rehabilitation Revenue and Refunds
0304-00 Library Improvement
0319-00 Driver's Education
0325-00 Public Instruction
0349-00 Miscellaneous Revenue
0480-00 Data Processing Services
0481-00 Endowment Income
0481-01 Public School Income
0481-02 Agricultural College Endowment Income
0481-03 Charitable Institutions Endowment Income
0481-04 Normal School Endowment Income
0481-06 Scientific School Endowment Income
0481-08 University Endowment Income
0492-01 Student Tuition Recovery
0506-00 Community College
0650-00 Unrestricted Current
0660-00 Restricted Current
0660-05 Equine Education

Federal

0348-00 Federal Grant

Catastrophic Health Care

General

0301-01 Catastrophic Health Care (General)

Dedicated

0499-00 Idaho Millennium Income

Health and Welfare, Department of

General

0220-03 Cooperative Welfare (General)

Dedicated

0173-00 Idaho Health Insurance Access Card
0174-00 Prevention of Minors' Access to Tobacco
0175-00 Domestic Violence Project
0176-00 Cancer Control
0178-00 Emergency Medical Services
0179-00 Medical Assistance
0181-00 Central Tumor Registry
0182-00 Alcohol Intoxication Treatment
0189-00 Food Safety
0190-00 Emergency Medical Services III
0220-05 Cooperative Welfare (Other)
0281-00 Substance Abuse Treatment
0418-00 Liquor Control
0481-07 Mental Hospital Endowment Income
0481-26 State Hospital North Endowment Income
0499-00 Idaho Millennium Income

Federal

0220-02 Cooperative Welfare (Federal)

Public Health Districts

General

0290-01 Public Health Trust (General)

Dedicated

0499-00 Idaho Millennium Income

Correction, Department of

General

0001-00 General

Dedicated

0282-02 Work Crews - Inmate Labor
0282-03 Community Work Centers - Inmate Labor
0284-00 Parolee Supervision
0349-00 Miscellaneous Revenue
0481-05 Penitentiary Endowment Income

Federal

0348-00 Federal Grant

Judicial Branch

General

0001-00 General

Dedicated

0239-00 Guardian Ad Litem
0314-00 ISTARS Technology
0340-00 Court Services
0349-00 Miscellaneous Revenue
0418-00 Liquor Control
0499-00 Idaho Millennium Income

Federal

0348-00 Federal Grant

Fund Detail By Department

Juvenile Corrections, Department of

General

0001-00 General

Dedicated

0188-00 Juvenile Corrections

0188-01 Juvenile Corrections - Cigarette/Tobacco Tax

0349-00 Miscellaneous Revenue

0481-29 State Juvenile Corrections Center Endowment Income

Federal

0348-00 Federal Grant

Police, Idaho State

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery

0229-06 Idaho State Racing Commission

0229-15 State Brand Board

0264-00 Idaho Law Enforcement

0272-00 Peace Officers

0273-00 Drug Donation

0274-00 Hazardous Materials/Waste Enforcement

0275-00 Idaho Law Enforcement Telecommunications

0349-00 Miscellaneous Revenue

0485-00 Parimutuel Distributions

0499-00 Idaho Millennium Income

Federal

0348-00 Federal Grant

Environmental Quality, Department of

General

0225-03 General

Dedicated

0183-00 Agricultural Smoke Management

0186-00 Air Quality Permitting

0191-00 Public Water System Supervision

0200-00 Water Pollution Control

0201-00 Environmental Remediation

0225-05 Department of Environmental Quality (Receipts)

0511-00 Bunker Hill Trust

Federal

0225-02 Department of Environmental Quality (Federal)

Fish and Game, Department of

Dedicated

0050-20 Fish and Game (Licenses)

0050-22 Fish and Game (Other)

0051-20 Fish and Game Set-aside (Licenses)

0051-22 Fish and Game Set-Aside (Other)

0055-01 Fish and Game Primary Depredation

0055-02 Fish and Game Secondary Depredation

0524-00 Fish and Game Expendable Trust

0530-00 Non-Expendable Trust

Federal

0050-21 Fish and Game (Federal)

Land, Board of Commissioners

General

0001-00 General

Dedicated

0075-00 Department of Lands

0075-35 Abandoned Mine Reclamation

0075-54 Reclamation Bond

0076-00 Fire Suppression Deficiency

0349-00 Miscellaneous Revenue

0425-01 Land and Building Rental

0482-70 Endowment Administrative

0495-00 Community Forestry

Federal

0348-00 Federal Grant

Parks and Recreation, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery

0243-00 Parks and Recreation

0247-00 Recreational Fuels

0250-00 Parks and Recreation Registration

0349-00 Miscellaneous Revenue

0410-00 Public Recreation Enterprise

0410-03 Public Recreation Enterprise - Lava Hot Springs

0494-00 Petroleum Price Violation

0496-00 Parks and Recreation Expendable Trust

Federal

0348-00 Federal Grant

Water Resources, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery

0200-00 Water Pollution Control

0229-21 Water Administration

0337-00 Water Resources Adjudication

0349-00 Miscellaneous Revenue

0494-00 Petroleum Price Violation

Federal

0348-00 Federal Grant

Fund Detail By Department

Agriculture, Department of

General

0001-00 General

Dedicated

0052-00 Animal Damage Control
 0125-01 Administration and Accounting Services
 0125-02 Facilities Maintenance
 0183-00 Agricultural Smoke Management
 0320-00 Agriculture in the Classroom
 0330-00 Agricultural Inspection
 0330-12 Weights and Measures Inspection
 0332-03 Agricultural Fees - Sheep Industry Regulation
 0332-04 Agricultural Fees - Commercial Feed and Fertilizer
 0332-05 Agricultural Fees - Pesticides
 0332-06 Agricultural Fees - Livestock Disease Control
 0332-07 Agricultural Fees - Dairy Inspection
 0332-08 Agricultural Fees - Honey Advertising
 0332-09 Agricultural Fees - Egg Inspection
 0332-10 Agricultural Fees - Organic Food Products
 0332-11 Agricultural Fees - Commercial Fisheries
 0334-00 Sheep and Goat Disease Indemnity
 0401-01 Seminars and Publications
 0401-02 USDA Publications
 0486-00 Agricultural Fees - Fresh Fruit and Vegetable Inspection
 0490-00 Agricultural Loans
 0522-00 Resource Conservation and Rangeland Development
 0529-16 Revolving Loan Fund - SCC

Federal

0348-00 Federal Grant

Commerce, Department of

General

0001-00 General

Dedicated

0212-00 Tourism and Promotion
 0349-00 Miscellaneous Revenue
 0401-00 Seminars and Publications

Federal

0348-00 Federal Grant

Finance, Department of

Dedicated

0229-00 State Regulatory

Industrial Commission

Dedicated

0300-00 Industrial Administration
 0313-00 Crime Victims Compensation
 0349-00 Miscellaneous Revenue

Federal

0348-00 Federal Grant

Insurance, Department of

Dedicated

0229-10 Self-Governing Operating
 0229-11 Self-Governing State Fire Marshall
 0349-00 Miscellaneous Revenue

Federal

0348-00 Federal Grant

Labor, Department of

General

0001-00 General

Dedicated

0302-00 Unemployment Penalty and Interest
 0349-00 Miscellaneous Revenue

Public Utilities Commission

Dedicated

0229-20 Public Utilities Commission

Federal

0348-00 Federal Grant

Self-Governing Agencies

General

0001-00 General

Dedicated

0229-00 State Regulatory
 0229-01 Electrical
 0229-02 Building
 0229-03 Plumbing
 0229-04 Manufactured Housing
 0229-07 Public Works Contractors Licensing
 0229-08 Heating, Ventilation, and Air Conditioning Board
 0349-00 Miscellaneous Revenue
 0349-10 Miscellaneous Revenue/ Industrial Safety
 0349-11 Miscellaneous Revenue/ Logging
 0349-15 Building Bureau NCSBCS
 0349-17 Energy Program
 0419-00 State Lottery
 0481-24 Veterans Home Endowment Income

Federal

0348-00 Federal Grant

Transportation Department, Idaho

Dedicated

0221-02 State Aeronautics (Dedicated)
 0221-04 State Aeronautics (Billing)
 0260-02 State Highway (Dedicated)
 0260-04 State Highway (Billing)
 0260-05 State Highway (Local)
 0260-06 State Highway (Disaster)

Federal

0221-03 State Aeronautics (Federal)
 0260-03 State Highway (Federal)
 0263-00 Idaho Traffic Safety

Fund Detail By Department

Administration, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0365-00 Permanent Building
0450-00 Administration and Accounting Services
0456-00 Federal Surplus Property Revolving
0461-00 Employee Group Insurance
0462-00 Retained Risk
0475-00 Professional Services
0475-05 Administrative Code
0481-09 Capitol Endowment Income
0519-00 Industrial Special Indemnity

Attorney General

General

0001-00 General

Dedicated

0349-04 Consumer Protection

Controller, State

General

0001-00 General

Dedicated

0349-00 Miscellaneous Revenue
0480-00 Data Processing Services

Governor, Executive Office of the

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0200-00 Water Pollution Control
0210-00 Randolph Sheppard
0288-00 Rehabilitation Revenue and Refunds
0349-00 Miscellaneous Revenue
0349-82 Armory Revenue
0401-00 Seminars and Publications
0418-00 Liquor Control
0426-00 Adaptive Aids and Appliances
0475-12 Division of Human Resources
0550-01 PERSI Administrative
0550-02 PERSI Special

Federal

0348-00 Federal Grant

Legislative Branch

General

0001-00 General

Dedicated

0349-00 Miscellaneous Revenue
0475-00 Professional Services

Lieutenant Governor

General

0001-00 General

Revenue and Taxation, Department of

General

0001-00 General

Dedicated

0276-00 Multistate Tax Compact
0338-01 Administration and Accounting
0338-02 Administration Services for Transportation
0401-00 Seminars and Publications
0518-01 Abandoned Property Trust - Unclaimed Property

Secretary of State

General

0001-00 General

Treasurer, State

General

0001-00 General

Dedicated

0349-00 Miscellaneous Revenue
0475-06 State Treasurer LGIP
0475-07 Treasurer's Office - Professional Services
0499-00 Idaho Millennium Income

Glossary

Annualization

A budgetary adjustment that identifies the remaining full year costs for budget items that were partially funded in the prior year.

Appropriation

Provides a specific amount of spending authority authorized by the Legislature to an agency or program for a given purpose for a specified period of time.

Continuous or Perpetual Appropriation

An ongoing statutory appropriation of money not set by annual legislative action.

Original Appropriation

Reflects the amounts shown in original appropriation bills before reappropriations (carryover) and supplemental appropriations. In some instances, legislative authority is given to enable an agency to carry over any unexpended balances to the next fiscal year, thus increasing the total appropriated spending authority over the amounts designated in the original appropriation bill.

Supplemental Appropriation

Refers to action taken on the current year appropriation acts. These changes to the original appropriation may add funds or provide transfers between summary objects, funds, programs, or agencies.

Rescission

Refers to action taken on the current year appropriation acts. These changes to the original appropriation rescind or remove previously enacted spending authority in whole or in part.

Classification of Funds

In the *Legislative Fiscal Report*, the hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund detail for spending authority. The three general categories are:

General

Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account, and which are used to finance the general operations of state government.

Dedicated

Dedicated funds are revenue received from a specified source or sources, and disbursed for a specific function of government as required by law (e.g. the State Highway Fund is partially a collection from motor fuels tax and vehicle registration fees and is dedicated specifically to state highway construction and improvements).

Dedicated funds include moneys from the sale of goods or services rendered to the general public and other political entities. For example, one state agency may require the services of the State Copy Center and payment for this service would be done by transfer, debiting the first agency and crediting the Copy Center.

Federal

Identifies moneys from the federal government for specified state services.

Change in Employee Compensation (CEC)

A budgetary adjustment for increases in salary funding and variable benefit costs for classified and exempt state employees.

Classification of Expenditures (Object Class)

The state accounting system provides information at three levels of detail. The highest, most standardized level that is used in both the *Legislative Fiscal Report* and in appropriation bills, consists of four summary object classifications:

Personnel Costs (PC)

Includes the salaries of employees, whether full-time, part-time, irregular or seasonal help, and also, includes compensation of members of boards and commissions.

Also included are the employer's share of contributions related to those employees, such as retirement, health and life insurance, worker's compensation, employment security and social security.

Operating Expenditures (OE)

Includes all expenses for private contract services, travel, consumable supplies, software, and minor items of equipment that have an estimated life of less than two years.

Glossary (continued)

Capital Outlay (CO)

Includes all expenses for land, highways, buildings, fixtures and fixed equipment and structures (which also includes additions, replacements, major repairs, renovations and salaries of non-agency personnel in connection therewith). Automobiles, domestic animals, machinery, equipment and furniture, which will have a useful life or service substantially more than two years are also included. Budget development guidelines require a minimum request of \$300 per item to be classified as capital outlay.

Trustee and Benefit Payments (T/B)

An expenditure class through which funding for authorized payments can be passed through to eligible individuals (e.g. scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g. intra or intergovernmental contracts, state support for local community college districts, community development block grants).

Decision Unit (DU)

A decision unit is a specific numbered item in the budget request. DUs are standardized throughout the budget process so that statewide information may be summarized and reported. They are used to identify any change in a performance level and costs associated with that change. Benchmark decision units are the subtotal of all previous decision units.

Deficiency Warrant

Expenditures that are authorized by statute but for which no specific appropriation is provided until after an actual expense is incurred (e.g. expenses related to fire suppression and agricultural pest eradication).

Encumbrances

Obligations for expenses incurred in a fiscal year but not paid until after the end of that fiscal year.

Enhancement

Decision units after the Maintenance of Current Operations benchmark that request funding for new or expanded activities.

Fiscal Year

Represents the accounting year used by the state that begins July 1 and runs through June 30 of the

following year (e.g. fiscal year 2005 begins July 1, 2004 and ends June 30, 2005).

Full-Time Equivalent Positions (FTP)

The use of FTP's is a means of counting position totals when different amounts of time or hours-worked are involved. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.0 FTP, although the former would employ two individuals. All budgeted permanent full-time and permanent part-time positions, including limited service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

Fund

A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Note: "fund" and "account" are often used interchangeably.

Fund Shift

Replaces a loss of one fund source with another to maintain existing levels of service.

Group Positions

A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

Inflationary Adjustments

Funding for a general increase in agency operating expenses based on the changes in the Consumer Price Index (CPI). This adjustment addresses the higher, inflation-driven costs of items such as supplies, travel and postage. A medical inflation adjustment for trustee and benefit payments is also allowable.

Lump Sum

Appropriations that provide amounts of spending authority from designated funds, without specifying if they are restricted to Personnel Costs, Operating Expenditures, Capital Outlay and/or Trustee and

Glossary (continued)

Lump Sum (cont)

Benefit payments. Since lump sum is an exception to the state budget laws, it requires specific legislative authorization and approval.

Maintenance of Current Operations (MCO)

The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

Non-Cognizable Funds

Funds available to any state agency from sources other than state funds and not cognizable (known) at the time the appropriations are set. Use of non-cognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners, and is not contingent upon an increase in state liability after the receipt of the non-state funds.

Nonstandard Adjustments

Budgetary adjustments which are not accurately classified in other “maintenance” adjustments but which are necessary to maintain current operations or levels of service. These costs often represent increased volume within current responsibilities or other situations that are beyond the control of the requesting agency (e.g. audit fees, utility, insurance or rent increases).

Object Transfer

State law permits agencies to transfer spending authority from certain standard object classifications to others, e.g. from Personnel Costs to Operating Expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process.

Personnel Cost Rollups

A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

Reappropriation or Carryover Authority

Allows unused spending authority from one fiscal year to be carried over into the next fiscal year for one-time expenses. Since this is an exception to the state budget laws and is not provided for in statute, it requires specific legislative authorization and approval.

Reclassify

Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

Refactor

The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

Replacement Items

One-time funding provided for the replacement of certain operating items (e.g. software) and capital outlay items (e.g. computers, furniture) necessary for Maintenance of Current Operations.

Wage and Salary Report

A series of reports produced by the Employee Information System (EIS) of the State Controller's Office that identifies wages, salaries and related benefit costs for all budgeted positions. This report also projects cost increases for the current and following fiscal year.

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